Exhibit 260 [replacing Dkt. #1964-47] attached to Plaintiffs' Memorandum of Law in Support of Motion for Partial Summary Adjudication that Defendants did not Comply with Their Duties under the Federal Controlled Substances Act to Report Suspicious Opioid Orders and Not Ship Them (Second Corrected) at Dkt. #1910-1.

• Redactions withdrawn by Defendant

EXHIBIT 260

From: Oriente, Michael [/O=MCKESSON/OU=NORTH AMERICA/CN=RECIPIENTS/CN=ESHJXSL]

Sent: 4/15/2011 5:26:07 PM

To: Gustin, Dave [dave.gustin@mckesson.com]; McDonald, Tom [tom.mcdonald@mckesson.com]; de Gutierrez-

Mahoney, Bill [bill.mahoney@mckesson.com]; Hilliard, Gary [gary.hilliard@mckesson.com]; Jonas, Tracy

[tracy.jonas@mckesson.com]

CC: Russell, Bruce [bruce.russell@mckesson.com]

Subject: Re: CSMP contribution, DCM call, Tightening up our increase process

Yes. Add the Chains CSMP contact person info. I have no contact info other than Rite Aid at this point. I have no Kinney, Krogger or Costco.

From: Gustin, Dave

Sent: Friday, April 15, 2011 10:16 AM

To: Oriente, Michael; McDonald, Tom; de Gutierrez-Mahoney, Bill; Hilliard, Gary; Jonas, Tracy

Cc: Russell, Bruce

Subject: RE: CSMP contribution, DCM call, Tightening up our increase process

You mean something more than this??

Dave Gustin DRA North Central

937 840 8553

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From: Oriente, Michael

Sent: Friday, April 15, 2011 1:07 PM

To: Gustin, Dave; McDonald, Tom; de Gutierrez-Mahoney, Bill; Hilliard, Gary; Jonas, Tracy

Cc: Russell, Bruce

Subject: RE: CSMP contribution, DCM call, Tightening up our increase process

Dave.

Can you ask RNA to provide a contact person for each Chain? They could add it to our DRA RNA sheet that lists which of us has what chain and if any chain has a documented CSMP process that they could share with us so we could better understand what they are doing on their side of compliance. Thanks.

Michael P. Oriente

Michael P. Oriente Director Regulatory Affairs, NE Region McKesson Pharmaceutical 400 Delran Parkway Delran, N.J. 08075

Phone: 856-255-2184 Cell: 609-929-5880 Fax 856-764-9726

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From: Gustin, Dave

Sent: Friday, April 15, 2011 11:37 AM

To: McDonald, Tom; Oriente, Michael; de Gutierrez-Mahoney, Bill; Hilliard, Gary; Jonas, Tracy

Cc: Russell, Bruce

Subject: FW: CSMP contribution, DCM call, Tightening up our increase process

Team, I communicated the sense of urgency we are feeling to our RNA partners. They may also need to step up the vigilance and documentation.

Dave Gustin DRA North Central

937 840 8553

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From: Thomet, Elaine

Sent: Friday, April 15, 2011 11:31 AM

To: Gustin, Dave; Ray, Darlene; Bishop, Micheal

Subject: RE: CSMP contribution, DCM call, Tightening up our increase process

Thanks for the heads up Dave. Sounds like we should consider a plan to revisit the urgency of stricter CSMP controls with our RNA HQs and may reach out to the DRAs for some assistance. We'll get back to the team after we've had a chance to discuss.

Happy Friday!

Elaine

415.983.9468 office

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From: Gustin, Dave

Sent: Friday, April 15, 2011 8:22 AM

To: Ray, Darlene; Bishop, Micheal; Thomet, Elaine

Subject: FW: CSMP contribution, DCM call, Tightening up our increase process

Team,

You may want to look at my communication of today to the NC region. The other DRAs may be sending this to their regions as well. The DEA is taking a very active and detailed interest in CSMP. It looks as though they will be stepping up their follow-up on the agreement of 2008. There is no reason to believe it will only be with the DCs and with ISMC accts and would not find its way into RNAs and other segments. Just a word to encourage you to be vigilant and to communicate the absolute need for the corp. offices of our RNAs to be tight in their processes as stated below. CVS was fined \$75million for being lax and it wasn't even controls. That was a warning shot across our collective bows......

Dave Gustin DRA North Central

937 840 8553

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From: Gustin, Dave

Sent: Friday, April 15, 2011 10:28 AM

To: Fagerskog, Dave; Rabicke, Ammie; Vanderburg, Craig; Gilmore, Traci; Rushing, Will; Morrison, Tracy; Hughes, Tom; Meunier, Kevin; Van Norman, Christopher; Shadburn, Denise; Miller, Ray; Falk, Susan; Williams, Tyra; Mathison, James; Stone, Christi; Sandgren, Ruth; Howe, Chris; Matthews, Sherri; Wasko, Lorie; Thesing, Linda; Robertson, Kristin; Stuckey, Kathy; Sinkevich, Debbie; Prince, Joan; Bittner, Carol; Nuechterlein, Amanda; Alston, Dreanna; Sears, Jess; Tallman, Robert; Mathison, James; Mooney, Scott; Curwin, Anne; Essensa, Marc; Secrest, Larry Cc: Harre, Kelly; Slattery, Terry; Bender, Todd; Beydoun, Ayman; Deck, Paula; DeReus, Lauren; England, Ryan; Errett, Jack; Aden, Jeff; Gleeson, Thomas; Guhin, Thomas; Haiar, Dale; Harper, Shawn; Harrington, Robb; Hart, Kristi; Hawken, Tim; Hayes, Ross; Hill, Jordan; Hogendobler, David; Hogendobler, James; Howe, Chris; Jarosch, Debbie; Kinsinger, Heather; Kirk, Edward - RSE Pharma; Kuczynski, John; Lange, Matthew; Langfoss, Loree; Lavaja, Danielle; Lindgren, Karl; Maka, Diane; Miller, Jeffery; Monroe, Kerry; Murphy, Norman; Odell, Jane; Roy, Sandra; Sauer, Jeffrey; Bridwell, David; Gajda, Katherine; Sauer, Jeffrey; Horner, Tom; Thesing, Linda; Robertson, Kristin; Stuckey, Kathy; Greenberg, Benjamin; Miller, Mick; Tallman, Robert; Dunaway, Phillip; Parker, John; Scott, Shannon; Johnson, Michelle; Matthews, Sherri; Bittner, Carol; Michael, Kate; Ashworth, Timothy; Sandgren, Ruth; Wasko, Lorie; Smith, Matt; Stirling-Finzel, Cindy; Twigg, Todd: Prince, Joan; Allen, Linda; Peters, Vince; Davis, John E; Logan, Dean; Vargo, Gregory; Strauch, Lan; Campbell, Diana; Shimon, Doug; Walters, Diane; Williamson, Spencer; Alston, Dreanna; Kirkholm, Jane; McKeon, Corey; Bazarnyj, Matthew; Hite, Kevin; Feyerherm, Amy; Gamauf, Irene; Gould, Kathy; Knowles, Stacey; Quinlan, Erin; Vicicondi, Lisa; Williams, Denise; Urness, Mark; Swedberg, Lynn; Ankenbauer, Kenny; Stenner, Jake; Dominguez, Jeni; Melvin. Jennifer; Montoya, Veronica; Curtis, Debbie; Holben, Yen; Ankerson, Stacy; McKinney, Aarolyn; Vasseur, Ann

NC CSMP team.

My contribution to today's call centers around how we, through the CSMP will meet the expectations of the program itself and more urgently the DEA under the terms of the agreement of May 08. The expectation is that we "know" our customer and their customers too at least to the point where we are seeing and responding to any diversion that may be taking place if not preventing it up front. A difficult and sometimes nearly impossible task!

To that end we have gone to great lengths to vet each of our accts (ISMC and others) over time and put photos, search engine result screen prints, dispensing data, questionnaires, TCRs, Level 1 and interview notes on file.

What I believe needs tightened up are the follow-up visits to our accts that have undergone significant changes in their controls purchases in either volume or %. We also need to tighten up the process regarding granting increases. We have gotten to a point where certain % of increase are almost automatic and where we are too easily accepting of "reasons" like "business increase" for raising thresholds by small amounts. The SOP says clearly that this is not an acceptable reason unless sales data supports it. Some of us are adhering closely to this and others of us are perhaps too trusting. In any case, I will be pushing back on increase requests unless proper supporting info is gathered and will be expecting the region's DCMs to do the same.

I will also be asking for some visits to be done for accts that are in a higher risk category and will be spending a good portion of the next several months assisting where those visits are piling up on any one DC team.

The DEA, in recent audits around the country has begun to examine CSMP very closely and even to the extent of wanting to see all CSMP files, supporting information and hundreds of pages of reports that they seldom used to imagine, let alone require.

I know that you all have other pressing day to day needs but few of them can shut down your DC, get the company fined in the millions of dollars and put people out of work faster than being found out of compliance with the spirit and letter of the agreement of 2008. I don't think we are yet but do not want us to get close to that point.

Thanks for your cooperation and understanding, team. I will be seeing you soon.

Subject: CSMP contribution, DCM call, Tightening up our increase process

Dave Gustin DRA North Central

937 840 8553

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